



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: **October 11, 2006**

PLACE OF MEETING: **Treasury Bond Finance Board Room**
 1st Floor Richard H. Austin State Office Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**
The following items are on the agenda for this meeting.

1. Approval of the minutes of September 26, 2006 as presented.
2. Memo from Kelli Sobel, Executive Secretary, regarding inappropriate assessment practices in Merrill Township, Newaygo County. Complaint File 06-005.
3. Memo from Kelli Sobel, Executive Secretary, regarding a request from Marquette Rail for Reconsideration of Tax Credits.
4. Proposed Official Order to Certify and Return the 2006 Assessment Roll for Assessed and Taxable Valuations to Columbia Township, Jackson County.
5. Proposed Official Order to Certify and Return the 2006 Assessment Roll to the City of Birmingham, Oakland County.
6. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

7. Memo from Kelli Sobel, Executive Secretary, regarding Classification Appeals Hearings Group Recommendations covering the appeals heard on 9-7-06 for the year 2006. See list below for identification:

<u>Class.</u> <u>Appeal</u> <u>No.</u>	<u>Owner</u>	<u>Current</u> <u>Class</u>	<u>Requested</u> <u>Class</u>	<u>Assessor</u> <u>Rec.</u>	<u>Field Staff</u> <u>Rec.</u>	<u>Hearing</u> <u>Rec.</u>
06-054	Edgecomb Saginaw	Residential	Agricultural	Residential	Residential	Residential
06-061	County Saginaw	Developmental	Agricultural	Developmental	Agricultural	Agricultural
06-062	County Saginaw	Developmental	Agricultural	Developmental	Agricultural	Agricultural
06-063	County	Developmental	Agricultural	Developmental	Agricultural	Agricultural
06-009	Palombo	Residential	Agricultural	Residential	Commercial	Agricultural
06-027	Schafer	Residential	Agricultural	Residential	Residential	Residential
06-028	Schafer	Residential	Agricultural	Residential	Residential	Residential
06-023	Smith Gutchak	Residential	Agricultural	Residential	Agricultural	Agricultural
06-060	Trust	Commercial	Agricultural	Commercial	Commercial	Commercial
06-069	MacEachern	Residential	Agricultural	Residential	Residential	Residential
06-070	MacEachern	Residential	Agricultural	Residential	Residential	Residential
06-071	MacEachern	Residential	Agricultural	Residential	Residential	Residential
06-072	MacEachern	Residential	Agricultural	Residential	Residential	Residential
06-073	Smith	Residential	Agricultural	Residential	Residential	Residential
06-074	Smith	Residential	Agricultural	Residential	Residential	Residential
06-075	Smith	Residential	Agricultural	Residential	Residential	Residential
06-086	Clark	Commercial	Agricultural	Commercial	Commercial	Developmental
06-108	Strangway	Residential	Agricultural	Residential	Residential	Residential
06-017	Moss	Residential	Agricultural	Residential	Residential	Residential

8. MCL 211.154 Petition 154-06-0229 Robert & Lillian Valind
Mathias Township, Alger County
Parcel No. 005-108-006-00 An official order was issued for the above-referenced taxpayer on August 29, 2006. Notice was received that a transfer of ownership occurred on July 6, 2006. Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-06-1035 GSY Builders, Inc.
City of Rochester, Oakland County
Parcel No. 68-99-00-920-074 An official order was issued for the above-referenced property owner on August 29, 2006. Notice was received requesting the order be rescinded and to have the file reopened. Notice had not been sent to the local unit prior to this petition having been scheduled with the STC.
Staff recommendation: Rescind the above-referenced Official Order and reopen this file.

9. Request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls. Staff Recommendation: Approve.

New Certifications to expire May 1, 2009:

County Township, Village and/or City

Jackson Springport Township

10. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2006-263	LEAR CORPORATION	CITY OF PORT HURON	ST. CLAIR	2	\$853,850
2006-265	FORMING TECHNOLOGIES LLC	CITY OF MUSKEGON	MUSKEGON	2	\$875,859
2006-266	PORT CITY INDUSTRIAL FINISHING	CITY OF MUSKEGON	MUSKEGON	2	\$289,000
2006-268	WHITLAM LABEL CO INC	CITY OF CENTER LINE	MACOMB	2	\$775,950
2006-269	PATTEN MONUMENT COMPANY	PLAINFIELD TWP	KENT	2	\$189,730
2006-270	THE MODERN WOODSMITH LLC	MUNISING TWP	ALGER	2	\$273,000
2006-271	INTER-LAKES BASES, INC	CITY OF FRASER	MACOMB	2	\$1,000,000
2006-273	ROBOTIC WELDED PARTS INC	CITY OF CLARE	CLARE	2	\$235,095
2006-274	MICHIGAN ADHESIVE MANUFATURING	WHITEHALL TWP	MUSKEGON	2	\$128,235
2006-275	J RETTENMAIER USA LP	SCHOOLCRAFT TWP	HOUGHTON	2	\$2,452,480
2006-276	ALLIED CHUCKER & ENGINEERING CO	BLACKMAN TWP	JACKSON	2	\$177,285
2006-277	ADVANCE TURNING & MANUFACTURING	BLACKMAN TWP	JACKSON	2	\$1,477,979
2006-278	MERRILL TOOL & MACHINE INC	VILLAGE OF MERRILL	SAGINAW	2	\$3,378,408
2006-280	TOPCRAFT METAL PRODUCTS INC	CITY OF HUDSONVILLE	OTTAWA	2	\$2,200,000
2006-283	ACTIVE MANUFACTURING CORP	SPRING LAKE TWP	OTTAWA	2	\$830,000

11. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005):

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1996-322	CENTRAL STATES PRECISION GRINDING INC.	VERGENNES TWP.	KENT	real and personal
1996-598	ALLMAND ENTERPRISES INC.	CITY OF LIVONIA	WAYNE	personal
1998-095	ELECTRICFIL CORPORATION	CITY OF LIVONIA	WAYNE	personal
1998-297	DIVINE MACHINERY SALES INC.	VERGENNES TWP.	KENT	personal
1999-321	WOLVERINE CNC MFG. INC.	CITY OF WALKER	KENT	personal
2002-046	SUPPLYSIDE INC	CITY OF TECUMSEH	LENAAWEE	personal
2002-445	CENTRAL STATES PRECISION GRINDING INC	VERGENNES TWP.	KENT	real and personal

12. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See list below for application identification.
Staff Recommendation: Approve.

CERT.				
NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1999-050	V.W. KAISER ENGINEERING, INC.	VILLAGE OF MILLINGTON	TUSCOLA	From C M L Technology Inc.
2001-452	AMERICAST L.L.C.	CITY OF ST. LOUIS	GRATIOT	From D & D Fabricating Inc.
2004-337	VERSO PAPER	BREITUNG TWP.	DICKINSON	From International Paper Co.

13. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification.
Staff Recommendation: Approve.

CERT.				
NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1999-238	SOLUTIA INC.	BROWNSTOWN TWP.	WAYNE	Ext. 16A from 2005 to 2011
2000-603	SOLUTIA, INC.	BROWNSTOWN TWP.	WAYNE	Ext 16A from 2005 to 2011
The above two certificates were extended by Brownstown Township on December 5 th , 2005, but the resolution were not forwarded to the STC until September 22, 2006.				
2003-478	GREENFIELD DIE & MFG CORP	CANTON TWP.	WAYNE	Ext 16A to 12 yrs & amend to \$4,089,037.
2003-552	MAGLINE INC	CITY OF STANDISH	ARENAC	Ext 16A from 2006 to 2013
2005-396	EASTERN MICHIGAN GRAIN	VILLAGE OF EMMETT	ST. CLAIR	Amend from \$406,578 to \$1,629,523

14. P.A. 451 of 1994, Part 59: Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification.
Staff Recommendation: Approve.

APPL.				
NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-3311	GENERAL MOTORS CORPORATION	CITY OF DETROIT	WAYNE	\$2,338,315
1-3330	GENERAL MOTORS CORPORATION	TWP OF YPSILANTI	WASHTENAW	\$7,162,291
1-3340	TOEFCO ENG COATING SYSTEMS INC	CITY OF NILES	BERRIEN	\$58,750

15. P.A. 451 of 1994: Air Pollution Control Exemption Applications to Commission for approval to deny the certificates. See attached list for application identification.
Staff Recommendation: Deny.

APPL.			
NO.	NAME	LOCAL UNIT	COUNTY
1-3327	MITCHELL GRAPHICS INC	TWP OF BEAR CREEK	EMMETT
1-3337	FORD MOTOR COMPANY	CITY OF LIVONIA	WAYNE
1-3338	FORD MOTOR COMPANY	CITY OF STERLING HEIGHTS	MACOMB

16. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification.
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-392	ALETHA STEWART	CITY OF DETROIT	WAYNE	2	\$240,000
N2003-142	NEHEMIAH & DEBORAH MONTGOMERY	CITY OF DETROIT	WAYNE	1	\$393,381
N2003-144	FRANCES BREDOW	CITY OF DETROIT	WAYNE	1	\$224,015
N2003-145	ANTHONY BAKER	CITY OF DETROIT	WAYNE	1	\$278,157
N2003-146	MEGAN JENNINGS	CITY OF DETROIT	WAYNE	1	\$240,014
N2003-150	JOHN VANCAMP	CITY OF DETROIT	WAYNE	1	\$305,974
N2003-154	KRISTEN REEBER	CITY OF DETROIT	WAYNE	1	\$235,222
N2003-157	JANEE CHAPMAN	CITY OF DETROIT	WAYNE	1	\$256,338
N2003-158	HOLLY SIZEMORE	CITY OF DETROIT	WAYNE	1	\$221,725
N2003-159	JOHN SOBCZAK	CITY OF DETROIT	WAYNE	1	\$251,030
N2003-160	FREDRICH NG LIM	CITY OF DETROIT	WAYNE	1	\$207,872
N2003-161	RITU SANGWAN	CITY OF DETROIT	WAYNE	1	\$286,146
N2003-163	ROBERT MCBROOM	CITY OF DETROIT	WAYNE	1	\$256,489
N2003-164	FRANK SLITTI	CITY OF DETROIT	WAYNE	1	\$363,156
N2003-165	JEFFREY SPITERI	CITY OF DETROIT	WAYNE	1	\$238,982
N2003-166	RICHARD M DAVIS & AMANDA J MUSILLI	CITY OF DETROIT	WAYNE	1	\$269,837
N2004-0042	IRINE SMITH	CITY OF DETROIT	WAYNE	2	\$244,276
N2004-0334	VIDYA VAKHARIYA	CITY OF DETROIT	WAYNE	1	\$35,107
N2004-0584	MICHAEL STONE-RICHARDS	CITY OF DETROIT	WAYNE	1	\$275,097
N2004-0590	ALFREDO G BALIAD	CITY OF DETROIT	WAYNE	1	\$14,372
N2004-0591	STUBERSTONE BUILDING LLC	CITY OF DETROIT	WAYNE	1	\$13,104
N2004-0598	STUBERSTONE BUILDING LLC	CITY OF DETROIT	WAYNE	1	\$14,534
N2005-0972	ANDREA J STING & TOM LOOMIS	CITY OF LANSING	INGHAM	2	\$201,041
N2005-0977	DENNIS SOUTHEY & SUE GRADY	CITY OF LANSING	INGHAM	2	\$243,013
N2005-0978	TERI HULL	CITY OF LANSING	INGHAM	2	\$288,407
N2005-1494	MARK & KATHERINE DOUGLAS	CITY OF DETROIT	WAYNE	2	\$236,387
N2005-1496	CHARLENE MCNARY	CITY OF DETROIT	WAYNE	2	\$269,188
N2006-021	KENNETH MOORE	CITY OF DETROIT	WAYNE	2	\$297,175
N2006-417	CINDY BOLDEN-CALHOUN	CITY OF DETROIT	WAYNE	2	\$331,484
N2006-819	LAWRENCE T TUSSET	CITY OF MOUNT CLEMENS	MACOMB	2	\$151,745
N2006-825	ROBERT GUALDONI	CITY OF MOUNT CLEMENS	MACOMB	2	\$137,250
N2006-832	KATHLEEN PERUZZI	CITY OF MOUNT CLEMENS	MACOMB	2	\$145,840
N2006-834	NICKOLAS J LEONE	CITY OF MOUNT CLEMENS	MACOMB	2	\$157,000
N2006-836	KURT P BAUMGARDNER	CITY OF MOUNT CLEMENS	MACOMB	2	\$163,990
N2006-872	JOSH BASSETT & MICHELLE MARTINEZ	CITY OF DETROIT	WAYNE	1	\$40,950

17. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification.
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2003-374	LOUISA D WILLS	CITY OF DETROIT	WAYNE	1	\$34,284

18. Neighborhood Enterprise Zone Applications to Commission for approval to rescind the approval of N2005-0280 and approve the issuance of N2005-0289 certificates. See attached list for application identification. Staff Recommendation: Rescind the approval of N2005-0280 and approve the issuance of N2005-0289.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2005-0280	SMU LLC	CITY OF DETROIT	WAYNE	1	
N2005-0289	RICHARD L SEIDMAN	CITY OF DETROIT	WAYNE	1	\$7,751

19. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 9-26-06:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Balogh	Amy	Washtenaw	City of Ann Arbor
Belcher	Phillip H.	Wayne County	Equalization Department
Biecker	Jane	Macomb	Shelby Township
Clark	Jan "George"	Jackson	Summit Township
Closson	Cindy Y.	Berrien	City of Niles
DeWolfe	Erin	Muskegon County	Equalization Department
Drews	Sandra P.	Sanilac County	Equalization Department
Fickle	Kenneth	Branch	City of Coldwater
Fields	James	State of Michigan	TMA
Figurski	Patricia	Macomb	City of Sterling Heights
Gorby	Meghann M.	Ottawa	City of Zeeland
Groveneveld	Jerry A.	Muskegon County	Equalization Department
Klingerman	Rebecca J.	State of Michigan	TMA
Kuch	Denise M.	Wayne	City of Riverview
Maurer	Ronald	Oakland County	Equalization Department
McKenzie	Debra	Livingston	Green Oak Township
Mills	James D.	Local Audit & Finance	Division
Norman	Vicki	Macomb	City of Warren
Overton	Jacquetta L.	Genesee	City of Flint
Pashby	Amy C.	Livingston	Handy Township Putnam Township
Pass	Christopher	State of Michigan	TMA
Pless	Lu Ann	Livingston	City of Howell
Reeder	Roxanne	Macomb	City of Sterling Heights
Reeves	Richard	Montcalm County	Equalization Department
Reinheimer	Denise L.	Calhoun	City of Battle Creek
Routhier	Thomas	Shiawassee County	Equalization Department
Schmidt Jr.	William F.	Wayne County	Equalization Department
Shelton	John P.	State of Michigan	TMA
Smith	Rex	Gratiot County	Equalization Department
Smith	Marcia D. M.	Macomb	Macomb Township
Tolbert	Nancy	Oakland	West Bloomfield Township

19. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Travis	Karen A.	Genesee	Davison Township
Vanderkooi	Daniel	Muskegon County	Equalization Department
Van Velzen	Marcia J.	Ottawa County	Equalization Department
Vestergaard	Kay	Montcalm County	Equalization Department
Washburn	Kendra K.	Branch	City of Coldwater
Westphal	Larry Lee	Macomb	City of Warren
Wiechert	Cynthia J.	Oakland	West Bloomfield Township
Zalewski	Mary L.	Wayne	City of Dearborn Heights
Zimmer III	Marvin M.	Saint Clair	Kimball Township

20. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M.
21. **Scheduled for 12:00 P.M.**
Memo from Kelli Sobel, Executive Secretary, regarding Chandler Township, Charlevoix County. A 14-Point Review was conducted in 2002 (score of 103) and a follow-up review was conducted in 2006 (score of 115) both Non-Compliant. Appearing before the Commission are the Chandler Township Officials.
22. **Scheduled for 12:15 P.M.**
The STC directed that Ms. Rhonda Mrock-Parks appear before the Commission regarding alleged assessment activity as the former assessor of AuGres Township, Arenac County. Complaint File 06-002.
23. **Scheduled for 12:30 P.M.**
Memo from Kelli Sobel, Executive Secretary, regarding West Branch Township, Dickinson County. A 14-Point Review was conducted in 2002 (score of 106 - Non-Compliant) and a follow-up review was conducted in 2006 (score of 105 – Substantially Non-Compliant). Appearing before the Commission are the West Branch Township Officials.
24. **Scheduled for 12:45 P.M.**
Memo from Kelli Sobel, Executive Secretary, regarding Bessemer Township, Gogebic County. A 14-Point Review was conducted in 2002 (score of 100 - Non-Compliant) and a follow-up review was conducted in 2006 (score of 105 – Substantially Non-Compliant). Appearing before the Commission are the Bessemer Township Officials.